

DEPARTMENT OF STATE REVENUE

LETTER OF FINDINGS NUMBER: 28-940876 CSET

**CONTROLLED SUBSTANCE EXCISE TAX
FOR TAX PERIODS: 1994**

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ISSUE

1. CONTROLLED SUBSTANCE EXCISE TAX: IMPOSITION

Authority: IC 6-7-3-5

Taxpayer protests the assessment of Controlled Substance Excise Tax.

STATEMENT OF FACTS

Taxpayer was arrested for possession of marijuana. The Indiana Department of Revenue issued a record of Jeopardy Finding, Jeopardy Assessment Notice and Demand on October 11, 1994 in a base tax amount of \$75,196.00. Taxpayer filed a protest to the assessment. A hearing on the protest was held on January 12, 2000. Further facts will be provided as necessary.

Controlled Substance Excise Tax-Imposition

Discussion

IC 6-7-3-5 imposes the Controlled Substance Excise Tax on the possession of marijuana. Taxpayer admitted that he had possession of the marijuana on which the tax was levied.

Finding

Taxpayer's protest is denied.